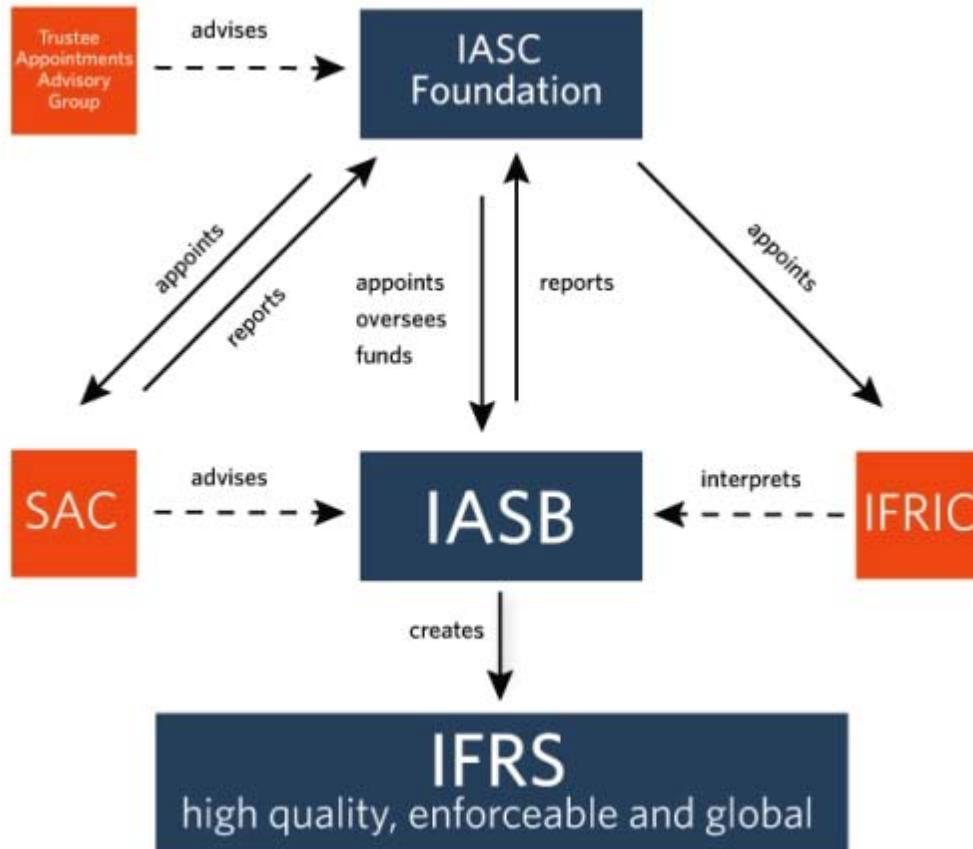


## Structure of the International Accounting Standards Board (IASB)



**Trustee Appointments Advisory Group** = A high level and broadly representative advisory group to assist the Trustees of the IASC Foundation to nominate and appoint Trustees.

**IASC Foundation** = International Accounting Standards Committee Foundation  
Trustees of the IASC Foundation are responsible for the IASB's governance, oversight and funding.

**SAC** = Standards Advisory Committee: Forum for the IASB to consult a wide range of representatives from user groups, preparers, financial analysts, academics, auditors, regulators and professional accounting bodies.

**IFRIC** = International Financial Reporting Interpretations Committee: Interpretative body of the IASC Foundation and provides authoritative guidance on appropriate accounting treatment.

**IFRS** = International Financial Reporting Standards